File No. 1095

1934

Collection No.

A/Mle 47

9 7

Pm

1-7-47

Pros. / Serial Nos. — 10

Subject.

Teachers Provident Fund Rules.

Previous References.

File 74/1932

Later References.

505

35

Enclosed

Letter No. 1169/47-24, dated the 17th April 1934, from the Inspector of Schools Coorg and Bangalore.

Revised rules for Teachers' Provident Fund in Indian Secondary Schools in the Civil and Military Station, Bangalore were issued in 1932. These revised rules apply for the present to the following four schools, which already have each a scheme for Provident Fund.

(1) St. Joseph's Indian High School.

(2) R. B. A. N. M.S. High School.

(3) C. V. S. Sabha Secondary School.

(4) St. Aloysius Secondary School.

But the date from which the rules should be given effect to have not yet been decided pending the proposals of the Inspector in this behalf. The Inspector has now submitted his proposals in the P.U.C. recommending inter-alia that the scheme might be given effect to from 1st June 1934. The Inspector's proposals are summarised below:--

R. B. A. N's School

The accumulated balance of Rs. 1,565-12-11 which represents Government's contributions to the accounts of teachers who left the school prior to 1928 without becoming eligible for full payment of such contribution, should be refunded to Government. The accumulated balance of

of Rs. 2,913-3-4 on account of interest realised should be distributed as follows:--

	Percent.	Amount. Rs.	As.	Ps.
Amount to be refunded to Government. ..	25% ...	728	4	10
Amount to be refunded to the Management ..	25% ...	728	4	10
Amount to be distributed as loans to teachers in proportion to the length of their service.	50% ...	1,456	9	8
Total ...	Rs.	2,913	3	4.

St. Joseph's Indian School.

The accumulated balance of Rs. 243-3-3 which represents Government contributions to the accounts of teachers, who left the school prior to 1928, without being eligible for full payment of such contribution should be refunded to Government.

C. V. S. Sabha School.

The school authorities should be directed to recover at once the amount of loans taken by teachers from Provident Fund in excess of three months' salary.

St. Aloysius School.

The accumulated balance of Rs. 127-6-3 which represents

represents Government Contributions to the accounts of teachers who left the school prior to 1928 without becoming eligible for full payment of such contribution shoulb be refunded to Government, The above proposals may be approved. Draft submitted.

(6) The Inspector requires 40 more copies of the Provident Fund Rules. We have 35 spare copies in office This may sent to the Inspector and he may be asked whether that will be sufficient. If more copies are required the rules will have to be reprinted.

15. 5. 34

Secretary T. N. T.
15-5-34

(from para 1)

(7) The proposals seem to be in order; and Schedule to be put up for Financial Adviser's comments before we give them final approval.

18.5.34

THE HON'BLE THE RESIDENT'S TREASURY
No. U-0-59
22 MAY 1934
BANGALORE.

G.O.Sc.No. 3712
21st May 1934

The Financial Adviser to the Hon'ble the Resident U.O.

7A

The proposals of the Inspector of Schools are briefly,

1) To give effect to the revised rules from 1-6-34.

2) To refund to Government the accumulated balance of Government Contributions to the Fund, on account of the teachers who had left the schools without becoming eligible for the whole or any portion of such contributions.

3) Recovery of advances granted from the Fund in excess of 3 months' pay.

4) Disposal of surplus interest realised on the contributions to the Fund of the R.B.A.N.M's High School.

.....

Proposals 1 to 3 are in order and do not call for any comment. As regards proposal 4, I beg to submit the following remarks for consideration.

(8)

The rate of interest allowed by the R.B.A.N.M's High School and credited to the teachers' accounts is 3 1/8 % but actually the school has been realising interest at a much higher rate, which has resulted in a heavy surplus of Rs.2,913-3-4., It is observed that the rules of the Fund of this and other schools provide for the payment to the teachers' accounts of interest

Rule 8 of S.N.S 41/7 57/1-1-37 (2)

at rates ranging from 3% to $4\frac{11}{16}$% and for the utilisation of all surplus income for meeting the expenses of management of the Fund. In the case of the other three schools* the interest accrued is credited in full to the teachers' accounts and no surplus remains. There seems to be no reason why in the case of the R.B.A.N.M's High School also the entire interest on contributions should not be credited to teachers' accounts. Under Rule 9 of the new Rules,* interest is to be allowed on all deposits at 3% or such higher rate as may from time to time be determined for deposits in the Post Office Savings Bank i.e. to say, the teachers will get the full benefit of interest on contributions to the Fund. It is for consideration whether on the same analogy and in fairness to the teachers of the R.B.A.N.M. High School the entire interest may not be credited to the teachers' accounts as is done in the case of the other three schools. The object of the Provident Fund being to make some provision on retirement, it seems but equitable that the Teachers, for whose benefit the Fund is created, should have the entire benefit

* 1. St.Joseph's Indian High School.
2. C.V.S.Sabha School.
3. St.Aloysius Secondary school.

* S.M. 6 g (A)

benefit of the profits of the Fund, and, in this view, it will not be correct to distribute such profits in any proportion among the Management, Government, and staff. Any expenses which the Management has incurred may of course be deducted from the profits of the Fund.

If, however, it is decided that the surplus interest should be distributed and not credited in full to the Fund, it is suggested that the Teachers' share may be credited to their accounts and not given to them as bonus, as any cash payment will defeat the object of the Fund, which, as already stated, is to make provision for the future on retirement or on sudden death of the Teachers.

I beg also to bring to notice another important point which occurred to me in considering this question, although it does not directly arise out of the P.U.C. It has reference to Rule 5 of the new Rules. This rule says that in the case of the R.B.A.N.M's High School, the existing procedure by which the management contributes an amount equal to the subscription

of the teachers may be continued in respect of the present permanent incumbents. The object of inserting this clause is explained to be to safeguard the interests of the existing staff - vide para 5 of the notes on page 1 of File 74/32 extracted below for facility of reference.

"At present the R.B.A.N.M. High School management contributes an amount equal to the teachers' subscription while the other schools contribute only one-half of what the teachers subscribes. The Government, however, contribute only one-half of the teachers' subscription in the case of all the four schools. It requires to be made clear whether, as a result of the proposed rules, the R.B.A.N.M. High School management will in future contribute only one-half of what the teacher subscribes instead of an equal amount which it has been contributing. If the management follows the proposed rules the existing teachers will suffer a loss. The existing staff can claim under rule 23 of the rules of "The Teachers' Provident Fund of the R.B.A.N.M. High School" the continuance of the present rate of contribution by the management and their rights should, it seems, be preserved while the contributions to the future entrants may be according to the proposed rules."

The existing Rules of the R.B.A.N.M. High School provide, no doubt, for contribution by the management of an amount equal to the Teachers' subscription, but does not make any

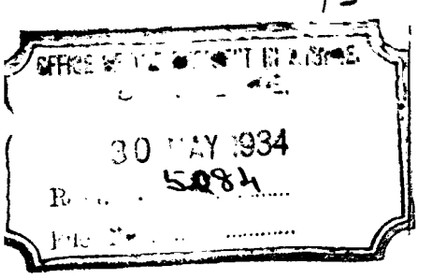
of their contributions. The maximum allowed by Government for their own non-pensionable servants is only 100% of the employees' contribution, and surely it cannot be the intention that contribution at 150% of the subscribers' contribution should be paid in respect of a particular school. Moreover as the school rules do not say anything about Government contribution, it will not be wrong to omit from the new rules the special provision for R.B.A.N. M's High School. The subscribers need only see that they get an amount equal to their own subscriptions. It is immaterial to them whether the Government and the Management each contribute 50% or the whole 100% is contributed by one of them. If actually the accounts of the subscribers of the R.B.A.N.M. High School have been credited with 100% management share, and 50% Government share, it seems that the excess of 50% credits should be withdrawn and credited to the general revenues of the school. This question may be further examined and the special clause pertaining to R.B.A.N.M. High

School deleted from Rule 5 of the revised Rules.

28.5.'34

The Secretary to the Hon'ble the Resident U. O.

No. 104 dated 28-5-34



P.T.O

Para 8 of notes.

(11)

The following table compares the contribution by management government to the Teachers Provident Fund before and after the introduction of Rule 63 of the Grant-in-Aid Code:--

Page 7 of Code print wp

Name of school.	By teachers.	By management.	By Government at 1/3 of total of col. 2 and 3.	Total Percentage of contribution by management and Government.	Remarks
1.	2.	3.	4.	5.	6.
		Before introduction of Rule 63.			
R.B.A.N.M's School.	100	100	66 2/3	(*) 166 2/3%	
Other Schools.	100	50	50	(+) 100%	
		After introduction of Rule 63.			
R.B.A.N.M's School.	100	100	50 (at ½ of col.2)	150%	
Other schools.	100	50	50 (at ½ of col.2).	100%	

(*) Cf. calculation in para 2 of S N 62 377-1890 of (2)

Rules 5, 8 and 14 of the Rules for the Teachers' Provident Fund of the R.B.A.N.M's School may kindly be read, now.

S N 54/A of (2) 377-1890

Rule 5.

(12)

Under Rule 5 (b) a monthly payment shall be made by

cf. S.N.160/a (P) 238-1855 and S.N.7/a & 12/a 75-16 (N)

by the management on behalf of each contributor of a sum equal to that paid by him. A similar rule exists in the Rules of other schools. In the case of all schools other than the R.B.A.N.M's School, the monthly payment by the management includes the proportionate share made by Government, the recovery of which is effected annually. As a matter of fact the amount contributed by the management, to the other schools is only half of that paid by the staff, government paying an amount equivalent to that contributed by the management. The contribution by the management of the R.B.A.N.M's school stands, on a different footing. The management contributes a sum equal to the contribution made by the staff and government contributed one-third of the total contribution made by the management and Staff. On the introduction of Rule 63 of the Grant-in-Aid Code, the contribution made by Government was fixed at ½ the contribution made by the staff instead of 1/3 of the total contribution of Management and Staff. It will be seen from the above that the teachers in the R.B.A.N.M's School stand on a specially advantageous position in respect of the Provident Fund as compared with their confreres in other schools.

Page 18 of Code

S.N.54/14 (2) (13)

Rules 8 and 14 of the R.B.A.N.M's School.

Rule 8 allows 3 1/8% interest and rule 14 stipulates that any surplus in investment after paying the 3 1/8% rate of interest shall constitute a special fund to be used for meeting the expenses of the Fund. Similar rules have been framed in respect of the Provident Fund of other schools as well, the only modification adopted being in the rate of interest fixed. It is found that surplus

surplus of interest is available only in the case of the R.B.A.N.M's School. The reason seems to be this:- As pointed out in para 11 & 12 ante the teachers of this school were getting contribution from Management and Government at 166 2/3% and 150% of the subscribers' contribution while the teachers in other schools got contribution only at 100%. In view of the special advantageous position of the teachers in the R.B.A.N.M's School, the payment of interest accrued to their Fund appears to have been restricted to 3 1/3% in strict accordance with the rules, while in the case of the other schools the interest was credited in full to teachers' Account. Still it would appear that the amount at the credit of a teacher in the R.B.A.N.M's School will be much more than that at the credit of a teacher with same service in any other school. Both Government and the Management have showed special consideration to the staff of this school and it seems that it will not be unfair to distribute the surplus interest as proposed by the Inspector.

Para 10 of notes.

Please see the portion in red in rule 5 of the new Rules for Teachers Provident Fund. This addition was proposed by the Inspector vide para 12 of notes recorded with the Rules.

The teachers of the R.B.A.N.M's School get a contribution from the Management of an amount equal to their contribution. If this is withdrawn the existing teachers will suffer a loss.

Before passing orders in the matter the file may be sent to the Inspector U.O. for favour of remakrs with reference to para 8 and 9 & 10 of the Financial Adviser's

note.

(from para 7)

I 14. 6. 34

Secretary T.N.T.
16-6-1934

17 From para. 7.

I should be grateful for Inspector's comments — particularly on paras. 8-10 of F.A.'s note. I have not had an opportunity yet to go fully into this case myself; but perhaps Inspector will be able to point us on the right lines for reaching a final decision now.

— 29. 7. 34

21/6. No 5298. Inspector of Schools
30-7-34.

13

The Resident's office is under a misapprehension regarding the working of the R.B.A.N.M's High School Provident Fund. The confusion has arisen from the wording of the rules in which it is stated that the management shall contribute an amount equal to that contributed by the subscriber. The Resident's Office (from the noting above) assumes this to mean that, before the institution of rule 63 in the Code, if the teachers' contribution is taken as 100 the manager contributed 100 and that, <u>in addition</u>, Government contributed something, viz. 66 2/3 and that the teachers' contribution was thereby increased in all by 166 2/3% (vide para 11 supra). This is not what took place at all. Ever since the inception of the fund the management has regarded the Government contribution as a "Grant-in-Aid". It has paid into the Provident Fund Account its contributions equal to the teachers' contributions but has recovered a portion of such contribution from Government. Actually therefore, before rule 63 was introduced the contributions were as follows:-
Teacher 100, management 33 1/3, Government 66 2/3. In other words, the teachers' contributions were doubled as in other schools; but whereas in other schools the Government and management contributed in the ratio of 50 : 50, in this school the ratio was 66 2/3 : 33 1/3. In other words prior to 1927, Government gave the <u>management</u> and not the teachers exceptionally favourable treatment as compared with other schools. Whether Government was aware of this I cannot say. I should say from a perusal of the files that the Resident's Office has been under a misapprehension about this since a Provident Fund grant was first given to the school ie. in 1918, and was under the impression that the management was treating its teachers more generously than was the case in the other schools where Provident Fund schemes were subsequently sanctioned. But this was quite definitely not so. I have examined the registers of the school since the Fund was started and it is quite clear that the teachers' contributions have received a 100% and not

a 166 2/3% or 150% addition each year. After 1927 the school fell into line with other schools and recovered 50% and not 66 2/3% of its contribution from Government.

The data supplied by this office in 1922 (S.N. 82 of 377-1890) shows how the confusion arose. There the contributions of the management and the teachers are shown as equal in the case of the R.B.A.N.M's High School. In the case of St. Joseph's Indian High School the management's contribution is shown as half that of the teachers. What happened was that in the former case the Government grant went into general school revenues, the school thus partly recovering its contribution (to the extent of 66 2/3%), while in the case of St. Joseph's Indian High School the Government grant was credited to the teachers accounts in the Provident Fund. The net result then was that in both cases the teachers' contributions were doubled, but the R.B.A.N.M's High School management paid, relatively to St. Joseph's, less than its proper share.

I do not think the school can be accused of any concealment in the matter. The Inspector sees all the books at every inspection, and I , personally, have satisfied myself each year since 1930 that the teachers' contribution was augmented by 100% each year, as I am quite certain that was the intention of the rules of this as of the other schools.

Moreover the management points out that in the rules which have been approved by the Resident and which have been quoted in these notes, there is no mention of the Government grant.

F.A. in his noting in para 10 supra, pages 5 and 6 takes the right view of the matter.

This misunderstanding of the scheme of this school, appears again in the notes, (flagged A) below, para 5. I regret that the noting of this office in reply, (para 12 of the same column) did not clear up the point.

Now with regard to F.A's noting above, I am inclined both to agree with his suggestions.

25

(1) that the special clause pertaining to the R.B.A.N.M's High School - should be deleted from rule 5 of the revised rules. That will put matters straight, and will remove any misconception about the fund of this school.

22

and (2) that the accumulated interest should be divided not as I originally suggested among teachers, management and Government, but rather should be distributed among the teachers only and credited to their various accounts in proportion to their length of service. The large accumulation of interest in this school is due to judicious investment of the Fund when the rates of interest were high in the years following the war, Since, as I have pointed out above, the management and not the teachers were given generous treatment in this matter in the early years of the Fund, it would, I think, be quite fair to distribute the interest among the teachers. The management is agreeable to this.

OFFICE OF THE RESIDENT IN MYSORE,
BANGALORE.
31 AUG 1934
Regd No. 8043
File No.

29/8/34

No. No. 3699/47-34

29 AUG. 1934

P.T.O

27

It is submitted that notwithstanding what has been stated in the Inspector's note, the position taken in paragraph 11 and 12 of the foregoing notes, namely that the management of the R.B.A.N.M's School had given to understand that they made to the Teachers' Provident Fund a contribution equal to the teachers' contribution is correct and supported by papers in this office. The Inspector himself recognised this position when he suggested the wording of the new rules in 1932.

Para 12 of notes in colln (A)

1

SDN.82 377-1890 of (Z)

Now please see Paragraph 2 of the Inspector's letter R.C. 414, dated the 10th January 1922. In this letter the Inspector recommended that as in the previous years a grant equivalent to one third of the total contributions made by the staff and the management may be given to the institutions as follows:-

(1) R.B.A.N.M's High School (Rs. 792-8-0 plus Rs. 782-8-0) = 1,585-0-0 ÷ 3 = Rs. 528

(2) St. Joseph's College (Rs. 412-7-0 plus Rs. 206-3-6 = 618-10-6 ÷ 3 = Rs. 206

The above recommendation clearly indicated that in the case of the R.B.A.N.M's School the management did pay to the teachers a sum equal to their contribution, and that the contribution by Govt. was meant to supplement the contributions in the Provident Fund. It was on this understanding

that

The drafts now put up follow the views expressed by the F.A. and may, if approved, issue. Paragraph 28 of note ~~24~~ for orders.

H L Keenleyside
11. 9. 34

that the Govt. contribution was made.- The management has taken advantage of the Govt. contribution to reduce their own share without specifically bringing this fact to the notice either of the teachers or of Govt. Their failure to bring it to the notice of Govt. is highly irregular. It is therefore for consideration whether they should not be asked to refund the difference between the contribution they actually got from Govt. (namely 66 2/3rd per cent) and what they would have got if their contribution had been stated to be the same as that made by other management (namely 50 per cent)

29

As for the future the proposal of the F.A. which has been accepted by the Inspector may be approved.

30

(I)
The draft already put up has been amended so as to indicate that the accumulated balance on account of the interest realised in the R.B.A.N.M's School Provident Fund may be distributed to the Teachers by crediting the amount to their accounts.

(x) Page 2 of draft.

31

Draft (II) is also submitted requesting the Inspector to submit necesary amendment to rule 5 of the Teachers' Provident Fund for deleting the special clause pertaining to the R.B.A.N.M's School.

Page 3 of draft

Paras 18 to 31 ante.

The following table shows the amounts contributed by teachers during 1922-23 to 1925-26, the contributions made by the management and the grants sanctioned by Government:—

Year. 1	Contribution by teachers. 2	Contribution by Management. 3	Total. 4	Grant sanctioned by Government. 5
	Before the introduction of new rules.			
1922-23.	751 1 0	751 1 0	1502 2 0	501-0-0 i.e. one-third of col. 4
1923-24.	800 10 0	800 10 0	1601 4 0	533-12-0 i.e. -do-
1924-25	876 2 0	876 2 0	1752 4 0	584 1 0 i.e.-do-
	After introduction of new rule 63.			
1925-26	895 2 0	895 2 0	1790 4 0	447-9-0 i.e. one-half of col.3

N.B.- In S.N.134/377-1890, Mr. Yates (Inspector of Schools) stated that the R.B.A.N.M's High School had been contributing a sum equal to the contributions from teachers.

The Resident's office was all along under the impression that the above grants paid by Government to the R.B.A.N.M's High School were credited to the Provident Fund direct. From paragraphs 18 to 26 of the Inspector's notes it is now understood that the school management paid contributions equal to the amounts subscribed by teachers and the grants obtained from Government were credited to the general school funds. In the circumstances the Inspector's revised proposals may, if approved, be accepted.

The two drafts submitted may now issue.

T.N.T
17-9-36.

4.10.36

Record.

Issued S.N. 223

14.

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 1169/47-24. dated and short title*

Rec'd

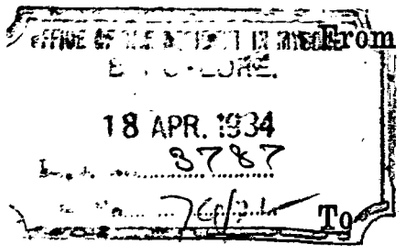
Reg'd

Enclosures nil

Spare copies nil.

All communications to be addressed to the official address and not by name.

Dated 17. 4. 1934.



From F.F.C. Edmonds, Esq., M.A., B.Sc.,
Inspector of Schools, Coorg & Bangalore.

To The Secretary to the Hon'ble the Resident
in Mysore, BANGALORE.

Sir,

I have the honour to refer to the Proceedings of the Hon'ble the Resident's No.8241 dated Bangalore, the 7th December 1932, in which revised rules for the Teachers' Provident Fund in Bangalore were approved. In rule 13 it is stated that the date from which the rules should be given effect to in each of these schools will be decided by the Hon'ble the Resident, on receipt of proposals in this behalf from the Inspector of Schools.

2. I regret the considerable delay in submitting further proposals in this matter. The cause of this delay is as follows:- I decided that before the school accounts could be closed and the teachers accounts transferred to the Post Office Savings Bank under the revised rules, it was essential that the school accounts should be subjected to a thorough examination in order in the first place to verify the amounts standing to the credit of each teacher and in the second place to ascertain what balances, if any, had been accumulated in the school funds and to decide what should be done with such accumulated balances. I asked a qualified and experienced auditor to undertake this work. The enquiry covered a period of about 15 years working of the funds in the case of the 2

schools and a rather shorter period in the case of the other 2 schools. The labour involved therefore was considerable. The auditor was delayed in his work owing to his transfer to Mysore for a few months during the year. Since the submission of the Auditor's Report, I have had to enquire into the various points raised by him. I shall now deal with these points.

3. R.B.A.N.M's High School:- The Auditor has summarised the accounts of this school as follows:-

(a) Total contribution of teachers now in service --- --- ---	Rs.8,266-5-0
Government contributions to these teachers accounts.-- --- ---	Rs.4,133-2-6 (A)
Total Government contribution from 1917-18 to 1932-33 --- ---	Rs.6,725-9-8 (B)
Government contribution paid to settled cases --- --- --- ---	Rs.1,026-10-3 (C)

It appears therefore that whereas the school account has as Government contribution a balance of Rs.5,698-15-5 (B-C), actually only Rs.4,133-2-6 is at present credited to the teachers' accounts. The explanation for the difference of Rs.1,565-12-11 appears to be as follows:- Under the rules of the Fund, when a teacher leaves the school with less than 5 years' service he receives only his own contributions plus interest on these contributions. If he leaves with more than 5 years but with less than 10 years service he receives his own contributions plus interest thereon, plus half the contributions of Government and the Management plus interest thereon. In the case of such teachers therefore, the Government contributions previously paid were, under the rules, withheld either wholly or in part. Now under the rules for the Provident Fund of this school (which were formally approved in the Hon'ble the Resident's No.4478 dated the 7th May 1928) "all lapses from the contributions and any other income" should "be merged into the fund to meet the expenses of the fund" (Vide Rule (3)). These "lapsed" contributions were therefore merged into the balances of the fund. In 1928 however the Pay and Accounts Officer required that all such unused Government contributions should be refunded to Government and since then schools have in fact refunded to

S.N.2 3(V)
210-28

Government, all Government contributions in respect of teachers who may have left the schools since that year, without becoming eligible for the full benefits of the fund. The accumulated balance of Rs.1,565-12-11 that I have referred to above represents therefore Government contributions to the accounts of teachers who left prior to 1928 without becoming eligible for full payment of such contributions. I consider that this sum should be refunded to Government and the management of the school agrees to this view.

(b) The rate of interest allowed by this school and credited to the teachers accounts is 3 1/8%. The total amount of interest credited to the teachers on account of their own contributions and those of Government and the management is Rs.3,296-0-1. But the total interest realised was in fact, at a rate much considerably higher than 3 1/8% and amounts to Rs.6,209-3-5. There is, therefore, an accumulated balance of Rs.2,913-3-4 under this item. ~~[Now the contributions to this fund are made in the following proportions:- Subscriber's contribution 50%, Management's contributions 25%, Government's contribution 25%. I therefore propose that 25% of this sum (Rs.728-4-10) should be refunded to Government, 25% be refunded to the Management and 50% be distributed as bonus to the teachers in the proportion to their length of service.-]~~

any accumulated interest should be distributed among teachers and credited to their various accounts in proportion to their length of service

If my proposals are adopted, the school will be required to refund Rs.1,565-12-11 ~~(plus Rs.728-4-10 = Rs.2,294-1-9)~~ to Government.

as amended by para 26 of notes.

4. ST. JOSEPH'S INDIAN HIGH SCHOOL:- In the case of this school there appears to be a balance of Rs.243-3-3 which has accumulated in the way described in para 3(a) above, in connection with the R.B.A.N.M's High School accounts. I propose that this amount should be refunded to Government.

This school has invested the money in various Government bonds, at various purchase prices. Each contributor has been credited with interest on all contributions at the rate of 4%. It appears that in the main, the contributors have received the benefit of the interest that has accrued. No other points

in the Report on the Provident Fund accounts of this school call for notice.

5. C.V.S.Sabha School:- The only point in the report on this school which calls for notice in the present connection is the fact that teachers have been allowed to draw advances from their Provident Fund accounts. This concession is not provided for in the rules of the school, although the rules of ~~xxxxxxxxxx~~ most Provident funds including the revised rules now to be applied contain such provision. Such advances will be, under the new rules, strictly under my control. I propose that the school authorities be requested to recover at once from the borrowers the amount of such loans that is in excess of the three months' salary allowable under Rule 11 of the revised rules, so that from the date of application of the new rules there will be no irregularity. In the Provident Fund account of this school there is no accumulated balance such as I have referred to in para 3 and 4, above.

6. St.Aloysius Secondary School:- The accounts of this school show that of the Government contributions Rs.127-6-3 remains uncredited to the subscribers' accounts. This amount represents (as I have explained in para 3(a) above) Government contributions to subscribers who left the school prior to 1928 without becoming eligible for the full benefits of the Fund. In this school, all interest accruing has been distributed annually to the subscribers' accounts. I propose that a sum of Rs.127-6-3 should be required to be refunded from this school.

7. I propose that the rules should be applied from June 1st 1934. This is a convenient date as most teachers draw their increments from that date which is approximately the beginning of the school year.

8. I request that I may kindly be supplied with 40 more copies of the Hon'ble the Resident's Proceedings.

15

I have 30 odd copies in my office; but there are at present 65 subscribers and as these teachers leave, more teachers will have to be supplied with copies of these Proceedings which contain the form of application to join the fund.

I have the honour to be,

Sir,

Your most obedient servant,

Raimonds

Inspector of Schools,

Coorg and Bangalore.

PR/16.4.

16

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / Telegram.

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No. D 376/34 Dated 10-10-12 1934.
R.6.II

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S.N. 11 (Code word for telegrams.)
p.u.c.

S.N. 6
A

The Secretary to the Resident.

To

The Inspector of Schools,
Coorg and Bangalore.

Revised Rules for Teachers Provident Fund.

Sir,

I am directed to refer to your letter No. 1169/47-24, dated the 17th April 1934, and to convey the sanction of the Hon'ble the Resident to the introduction of the Revised rules for the Teachers' Provident Fund issued with his proceedings No. 8241, dated 7th December 1932, in the following schools with effect from the 1st June 1934:-

(1) St. Joseph's Indian High School,
(2) R.B.A.N.M's High School.
(3) C.V.S.Sabha Secondary School
(4) St. Aloysius Secondary School.

2. The Hon'ble the Resident is also pleased to approve of your proposals regarding the Provident Fund accounts of the Schools which are summarised below:-

R.B.A.N.M's High School.

The accumulated balance of Rs.1565-12-11, which represents

Government's

S. 5.
MGIPC—81—207 (SPO) DGP—(M.203)—27-4-32—60,000 Pads.

Government's contributions to the accounts of teachers who left the school prior to 1928 without becoming eligible for full payment of such contributions, should be refunded to Government. The accumulated balance of Rs.2,913-3-4 on account of interest realised should be distributed among the teachers and credited to their various accounts in proportion to their length of service.

St. Joseph's Indian School.

The accumulated balance of Rs.243-3-3, which represents Government contributions to the accounts of teachers who left the school prior to 1928 without being eligible for full payment of such contributions, should be refunded to Government.

C.V.S.Sabha School.

The school authorities should be directed to recover at once from the borrowers such amount of loans taken by teachers from the Provident Fund as is in excess of three months' salary.

St. Aloysius School.

The accumulated balance of Rs.127-6-3, which represents Government Contributions to the accounts of teachers who left the school prior to 1928 without becoming eligible for full payment of such contributions, should be refunded to Government.

3. Thirty four spare copies of th
Provider

18

Provident Fund Rules available in this office are enclosed. I am to enquire whether they will be sufficient for your use. If not, the rules will have to be reprinted.

I have, etc.,

Close 24/10

Secretary to the Resident.

A copy of the foregoing letter, with a copy of the letter to which it is a reply, is forwarded to the Accountant General, Madras.

S.N.11
p.u.c.

17.9.34

T.N.T
17-9-34.

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to blco 13.

IV 3

13

DEPARTMENT. File No.

BRANCH. Serial No.

Ground MS 12.10

Draft

Letter / Memorandum / Telegram

No. D 378/34 R.O.U Dated 10—10—12 1934.

The Secretary to the Resident.

Class for telegrams | Ordinary / Express / Urgent* / Priority / Clear Line† | *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	
Heading :	
Case or Diary No.	
If post copy of telegram required	
Date of despatch of above	
List of enclosures	

(Code word for telegrams.)

S.N.6.

To

The Inspector of Schools,

Coorg and Bangalore.

Revised Rules for Teachers Provident Fund.

Sir,

I am directed to refer to the Proceedings of the Hon'ble the Resident No. 8241, dated the 7th December 1932, issuing revised rules for the Teachers Provident Fund in Bangalore, and to say that it has since been brought to notice that the R,B.A.N.M's High School is not contributing to the Teachers' Provident Fund an amount equal to the subscription of the teachers. I am therefore to request that the necessary amendment for deleting the special clause pertaining to this school from rule 5 of the new rules may kindly be submitted for the Hon'ble the Resident's approval.

I have, etc.,

Gone 4/10

Secretary to the Resident.

17.9.34

T.N.T.

*S.N.6 of (A)

S. 5.

MGIPG—81—207 (GPS) DGF—(M-260)—27-4-32—60,000 Pads

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EDUCATIONAL DEPARTMENT.

J/2402

In future letters, please quote No. 4338/47-24 dated and short title*

Rec'd

Reg'd

Enclosures nil

Spare copies nil

All communications to be addressed to the official address and not by name.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
24 OCT 1934
Regd. No. 9787
File No.

Dated 23 OCT. 1934193

From

F. F. C. Edmonds Esq., M. A., B. Sc.,

Inspector of Schools, Coorg and Bangalore.

To

The Secretary to the Hon'ble the Resident

in Mysore, Bangalore.

Sir,

S.N.3 / Pg 2 1.3 (N)

With reference to your No. D.3787/34/R.O.II, dated 10/12-10-34, I have the honour to recommend that the following passage in the Paragraph 5 of the Hon'ble the Resident's Proceedings No.8241, dated 7-12-32 be deleted:-

S.N.6 / 74-32 (A)

'In the case of the R.B.A.N.M's High School, the existing procedure by which the management contributes an amount equal to the subscription of the teachers may be continued in respect of those incumbents who were in permanent employment in the School on the date on which these rules came into force'.

I have the honour to be,

Sir,

Your most obedient servant,

Edmonds

Inspector of Schools,

Coorg & Bangalore.

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 4337/47-24 dated and short title*

Rec'd

Reg'd

Enclosures nil

Spare copies nil.

All communications to be addressed to the official address and not by name.

OFFICE OF THE RESIDENT IN MYSORE, BANGALORE
24 OCT 1934
Regd. No. 9788
File. No.

Dated 23 OCT. 1934 193

From

F. F. C. Edmonds Esq., M. A., B: Sc.,

Inspector of Schools, Coorg and Bangalore.

To

The Secretary to the Hon'ble the Resident

in Mysore, Bangalore.

Sir,

S.N. 2 Page 6

With reference to your No.3787/34/R.O.II, dated 10/12-10-34, I have the honour to state that I have taken the necessary steps for the introduction of the Scheme with effect from 1-6-34, as also for the refund of the accumulated balances by St. Joseph's Indian High School, R. B. A. N. M's High School and St. Aloysius Secondary School, and the recovery of the excess loans given to teachers in the C. V. S. Sabha Secondary School.

2. With regard to para. 2 of the letter, I request you to be good enough to have 100 copies of the Rules printed.

I have the honour to be,

Sir,

Your most obedient servant,

F Edmonds

Inspector of Schools,

Coorg & Bangalore.

S.N. 13

120

DEPARTMENT.

BRANCH.

File No.

Serial No.

Issued
25/2/35.

Draft Letter / Memorandum ✓ / Telegram

No. F 1095 Dated 20/2/ 34 19 35

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List of enclosures

S.N.6 Page 15.

(Code word for telegrams.)

To

The Inspecter of Schools, Coorg and Bangalore.

Subject:- Rules for Teachers Provident Fund.

Reference ~~xxxx~~ correspondence ending with your letter No. 4337/47-24, dated the 23rd Oct. 1934.

One Hundred Share copies of the rules are forwarded.

Sd/ A.J Courtney.

Assistant Secy. to the Resident.

T.N.T.

14-2-35.

S. S.

MGIPC—S1—158(Gen1)MFP—(M-1983)—3-5-34—50,000 Pads.